



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Grant County Port District No. 7

For the period January 1, 2014 through December 31, 2016

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Office of the Washington State Auditor
Pat McCarthy

June 22, 2017

Board of Commissioners
Grant County Port District No. 7
Grand Coulee, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Port operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Port's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

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AUDIT SUMMARY

Results in brief

In most areas we audited, Port operations complied with applicable requirements and provided adequate safeguarding of public resources. The Port also complied with state laws and regulations and its own policies and procedures in most areas we examined.

However, we noted certain matters that we communicated to Port management in a letter dated June 14, 2017, related to cash receipting. We appreciate the Port's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of Grant County Port District No. 7 from January 1, 2014 through December 31, 2016.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Port's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Cash receipting
- Debt payments
- Vendor purchases

INFORMATION ABOUT THE PORT

Grant County Port District No. 7 is a special purpose district formed to help provide industrial development in Grant County. The Port serves citizens and businesses in the town of Grand Coulee and surrounding area within its boundaries.

An elected three-member Board of Commissioners governs the Port and appoints an Airport Manager to oversee the daily operations. The Port has directly operated the Banks Lake Golf Course since 2012. The Port had operating budgets of \$346,075, \$541,190 and \$239,693 for 2014, 2015 and 2016, respectively.

Contact information related to this report	
Address:	Grant County Port District No. 7 P.O. Box 616 Grand Coulee, WA 99133
Contact:	Joanne Davidson, Secretary/Treasurer
Telephone:	(509) 633-3018

Information current as of report publish date.

Audit history

You can find current and past audit reports for Grant County Port District No. 7 at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov